

## BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 4: Appeals from Actions of the Franchise Tax Board***

### ARTICLE 2: HOW TO FILE AN APPEAL FROM THE FRANCHISE TAX BOARD

#### 5422. TIME FOR FILING AN APPEAL.

An appeal is timely if it is mailed to or received by the Board Proceedings Division within the time period specified by the Revenue and Taxation Code, or as provided by this section.

(a) Statutory Deadlines. The Revenue and Taxation Code requires that any appeal must be filed:

(1) Not later than the later of: (A) 30 days from the date the Franchise Tax Board mails a *Notice of Action* upon the protest of an unpaid assessment, or (B) the date indicated on the notice as the deadline for filing an appeal.

(2) Not later than the later of (A): 30 days from the date the Franchise Tax Board mails a *Notice of Action* affirming a proposed carryover adjustment, or (B) the date indicated on the notice as the deadline for filing an appeal.

(3) Not later than 90 days from the date the Franchise Tax Board mails a *Notice of Action on Cancellation, Credit, or Refund*, or any other notice, that denies a claim for a refund of tax, penalties, fees, or interest.

(4) At any time, if the Franchise Tax Board failed to act on a claim for a refund of tax, penalties, fees, or interest within six months after the claim was perfected. However, if the Franchise Tax Board denies the claim for refund in writing, the appeal must be filed not later than 90 days from the date the Franchise Tax Board mails notice of the denial.

(5) Not later than 30 days from the date the Franchise Tax Board mails a *Notice of Determination Not to Abate Interest*, or any other notice, that specifically denies the abatement of **unpaid interest**.

(6) Not later than 90 days from the date the Franchise Tax Board mails a *Notice of Determination Not to Abate Interest*, or any other notice, that specifically denies the abatement of **paid interest**.

(7) At any time, if the Franchise Tax Board failed to act on a request to abate interest within six months after the request was filed. However, if the Franchise Tax Board denies a request to abate interest in writing, the appeal must be filed within the time period specified in paragraph (5) in the case of unpaid interest, or within the time period specified in paragraph (6) in the case of paid interest.

(8) Not later than 90 days from the date the Franchise Tax Board mails a notice that disallows interest on a refund.

(9) Not later than 30 days from the date the Franchise Tax Board mails any notice that grants or denies, in whole or in part, innocent spouse relief.

(10) Not later than 60 days from the earlier of: (A) the date the Franchise Tax Board mails a notice of its determination on a petition for review of a finding of jeopardy, or (B) the 91st day after a petition for review of a finding of jeopardy was filed with the Franchise Tax Board.

(11) Not later than 90 days from the date the Franchise Tax Board mails any notice that denies, in whole or in part, a claim for homeowners' or renters' property tax assistance.

(b) Extensions. Unless a statute or regulation provides otherwise, the statutory deadlines for filing an appeal are extended, pursuant to Code of Civil Procedure section 1013, as follows:

(1) Five days if the Franchise Tax Board's notice being appealed was mailed to an address within California;

(2) Ten days if the Franchise Tax Board's notice being appealed was mailed to an address outside California, but within the United States; or

(3) Twenty days if the Franchise Tax Board's notice being appealed was mailed to an address outside the United States.

(c) Date of Mailing. In the absence of other evidence, the filing date is the post-mark date, the date of delivery to a "delivery service" as defined in section 5511, or the date of receipt if the document is filed pursuant to section 5421, subdivision (a). If the last day for mailing or delivering an appeal falls on a Saturday, Sunday or holiday, the filing deadline is extended to the next business day.

Note: Authority cited: Government Code section 15606; Code of Civil Procedure section 1013.

Reference: Revenue and Taxation Code sections 18533, 19043.5, 19045, 19047, 19048, 19084, 19085, 19087, 19104, 19324, 19331, 19333, 19334, 19335, 19343, 19345, 19346, and 20645.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.